



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information: WAC 458-20-239 *Sales to nonresidents of farm machinery or implements, and related services* – This rule explains the retail sales tax exemption provided by RCW 82.08.0268 for sales to nonresidents purchasing farm machinery and implements, parts for farm machinery and implements, and related labor and services.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

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AND RECEIVED BY: July 6, 2009

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

The Department is proposing an amendment to WAC 458-20-239 to:

- Eliminate language in subsection (2)(b) explaining that prior to June 11, 1998, the exemption was limited to parts and did not include repair services. This information is no longer needed;
- Add the term “driver’s license” in subsection (2)(c) as an example of what constitutes acceptable proof that a buyer is a nonresident;
- In subsection (2)(d): 1) replace the reference to identify the “Buyer’s Retail Sales Tax Exemption Certificate” with the “Farmers’ Retail Sales Tax Exemption Certificate,” which is the certificate currently used to document an exempt sales claim; and (2) update the explanation of how to obtain a blank exemption certificate.

Copies of draft rules are available for viewing and printing on our website at:

<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

Reasons supporting proposal:

Statutory authority for adoption:

RCW 82.32.300 and 82.01.060(2)

Statute being implemented:

RCW 82.08.0268

Is rule necessary because of a:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

Date May 6, 2009

Name Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: May 06, 2009

TIME: 11:39 AM

WSR 09-10-095

Name of proponent: Department of Revenue.

☐ Private
☐ Public
☒ Governmental

Name of agency personnel responsible for:			
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Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:
None.